

**ORDER OF CLARIFICATION MADE BY SH. RAMENDRA JAKHU,
FINANCIAL COMMISSIONER & PRINCIPAL SECRETARY,
GOVERNMENT OF HARYANA, EXCISE AND TAXATION
DEPARTMENT UNDER SECTION 56 (3) OF THE
HARYANA VAULE ADDED TAX ACT, 2003.**

Querist: M/s Jage Ram Om Veer Rohtak holding TIN No. 06352806603

The queriest M/s Jage Ram Om Veer Rohtak holding TIN No. 06352806603 is engaged in purchase and sale of Rough Stone, referred as Rough Sand Stone in technical sense and known as **Pathar Tukri** in trade parlance. The queriest has sought clarification as to whether Roughts Sand Stone (**Pathar Tukri**) sold by them is covered under entry 77 of schedule C of the Haryana VAT Act, viz. **Rough flooring stone slab** and hence taxable @4%.

The said stone is available in the market in various sizes and thickness and the colour varies from brown, pink, blue and red and compressive strength of Rough Sand Stone is greater than marble, is far cheaper than other stones like marble etc. and hence is used by villagers for flooring on ground floor as well as roof flooring. As against marble stone, the rough sand stone cannot be subjected to polishing and hence is known as Rough Stone and is used for the purpose of flooring in residential houses. No other stone in the market answers the description of Rough Flooring Stone Slab except Rough Sand Stone (**Pathar Tukri**) traded by the queriest. Even otherwise, the application of this Rough Sand Stone is not for wall paneling or for the purposes of ceiling. The common application of the said rough sand stone by the villagers is for flooring purposes, be it at the ground floor or upper floors. In view of the facts explained above **Roughts Sand Stone (Pathar Tukri)** sold by the queriest is covered under entry 77 of schedule C viz. Rough Flooring Stone Slabs and hence is taxable @4%. The matter is clarified accordingly.

(RAMENDRA JAKHU)

Chandigarh
Dated:27-1-09

Financial Commissioner & Principal Secretary
to Govt. Haryana, Excise and Taxation Department.

Issued vide Letter No. 120-122/ST-1,Dated 30-1-09